

Line 7 is \$45,452 (\$46,250-\$798). Line 8 is \$28,400, which is the amount designated for single filers and is less than Deborah's taxable income. Line 9's Yes box indicates that the amount on line 7 (\$45,452) is more than the amount on line 8 (\$28,400), so you can skip lines 9 through 15.

1.	Enter the amount from Form 1040, line 40	1.	
2.	Enter the amount from Form 1040, line 9b	2.	
3.	Enter the amount from Form 1040, line 13a	3.	
4.	Add lines 2 and 3	4.	
5.	If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	
8.	Enter the smaller of: <ul style="list-style-type: none">• The amount on line 1 or• \$56,800 if married filing jointly or qualifying widow(er), \$28,400 if single or married filing separately, or \$38,050 if head of household.	8.	
9.	Is the amount on line 7 equal to or more than the amount on line 8?		
<input type="checkbox"/>	Yes. Skip lines 9 through 15; go to line 16 and check the “No” box.		
<input type="checkbox"/>	No. Enter the amount from line 7	9.	